

## Rate Case Expenses

Please refer to Schedule MHC7-16 (Gas) and Schedule MHC 7-13 (Electric) included in Attachments 1 & 2 for summaries of the gas and electric rate case costs as of October 24, 2002. The final gas rate case costs total \$731,899 and the final electric rate case costs total \$764,301. These totals include actual invoiced amounts (reduced by the 10% discount applicable to legal fees) and costs to complete provided by the Company's external vendors.

As in prior supplemental filings, the September through October 24, 2002 legal invoices have been redacted pursuant to the Department's Protective Order in this docket pertaining to legal invoices and have been provided to parties (under separate cover) consistent with this Protective Order and the terms of individually negotiated confidentiality agreements. The additional invoices supporting the additional costs from the supplemental data response dated 10/4/02 are summarized by vendor and are attached as:

- Allocated & Marginal Costs Studies; Revenue Requirements Invoices
- Depreciation Study Invoices
- Cost of Capital Invoices
- Temporary Help Invoices
- Miscellaneous Invoices

In addition to the vendor invoices received to date, the Company's total gas and electric rate case costs include **costs to complete** the rate case process. These costs are based on the Company's request for all vendors to submit their respective costs. The costs to complete are summarized by vendor and described below:

- Legal expenses for the period from October 24 through the compliance phase of the proceeding in the amount of \$2,500 for the Electric Division and \$2,500 for the Gas Division. These costs pertain to legal services related to routine legal representation in the post briefing and compliance phases, not including charges for disbursements or representation in regards to motions for recalculation or rehearing, appeals or other non-routine matters.
- Allocated and marginal cost studies / revenue requirements expenses from MAC for the period from 10/16/02 to December in the amount of \$33,200. These costs pertain to various tasks as described in the letter dated October 21, 2002 attached and will be allocated 50% gas and 50% electric.
- Depreciation activity costs from MAC for the period from 10/16/02 to December in the amount of \$3,700. These costs pertain to various tasks as described in the letter dated October 21, 2002 attached.
- Temporary help expenses amount to \$23,655.50. These expenses pertain to contractual obligations for temporary help and are identified on a separate page.

Fitchburg Gas & Electric Light Company  
MA Rate Case Costs - Summary by Category  
Electric Rate Case '02

Column # .....> (1) (2) (3) (4) (5)

Description	Actual Costs	Cost to Complete	Final Electric Rate Case Costs Column (1) + (2)	September 20 - Revised Estimate of Electric Rate Case Costs	Difference Column (3) - (4)
Legal invoices at standard billing rates	\$ 366,531	\$ 2,500	\$ 369,031	0	0
Less agreed upon discount (10%)			36,903	0	0
Legal costs included for recovery			332,128	275,000	57,128
Outside Services:					
- Allocated and Marginal Costs Studies; Revenue Requirements	195,887	16,600	212,487	218,000	(5,513)
- PBR Mechanism	62,171	-	62,171	97,500	(35,329)
- Depreciation Study	55,814	2,405	58,219	53,000	5,219
- Cost of Capital	48,445	-	48,445	48,000	445
Temporary Help	32,276	14,776	47,052	45,500	1,552
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	3,800	-	3,800	3,500	300
Total			\$ 764,301	\$ 740,500	\$ 23,801

Fitchburg Gas & Electric Light Company  
MA Rate Case Costs - Summary by Category  
Gas Rate Case '02

Column # -----> (1) (2) (3) (4) (5)

Description	Actual Costs	Cost to Complete	Final Gas Rate Case Costs Column (1) + (2)	September 20 - Revised Estimate of Gas Rate Case Costs	Difference Column (3) - (4)
Legal invoices at standard billing rates	\$ 377,920	\$ 2,500	\$ 380,420	0	0
Less agreed upon discount (10%)			38,042	0	0
Legal costs included for recovery			342,378	315,000	27,378
Outside Services:					
- Allocated and Marginal Costs Studies; Revenue Requirements	211,085	16,600	227,685	230,000	(2,315)
- PBR Mechanism	57,370	-	57,370	57,500	(130)
- Depreciation Study	30,054	1,295	31,349	28,750	2,599
- Cost of Capital	34,946	-	34,946	33,500	1,446
Temporary Help	26,060	8,879	34,940	30,000	4,940
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	3,221	-	3,221	3,500	(279)
<b>Total</b>	<b>\$ 731,889</b>	<b>\$ 698,250</b>	<b>\$ 731,889</b>	<b>\$ 698,250</b>	<b>\$ 33,639</b>

**Costs Incurred Since October 4, 2002 Update**

**GAS**

<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
LeBoeuf, Lamb, Greene & MacRae	Legal	\$148,881.82
Management Application Consulting	Revenue Requirement	19,403.85
Management Application Consulting	Depreciation Study	1,672.72
Financo, Inc.	Cost of Capital	2,517.50
RHI Management Resource	Temporary Help	784.00
Accountemps	Temporary Help	700.00
Venture Profiles	Temporary Help	1,156.25
Temporary Workers - Accounting & Finance	Temporary Miscellaneous	563.81
		<u>3,204.06</u>
Total		<u><u>175,679.95</u></u>

**Electric**

<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
LeBoeuf, Lamb, Greene & MacRae	Legal	\$155,567.31
Management Application Consulting	Revenue Requirement	19,034.03
Management Application Consulting	Depreciation Study	3,106.48
Financo, Inc.	Cost of Capital	2,517.50
RHI Management Resource	Temporary Help	1,456.00
Accountemps	Temporary Help	700.00
Venture Profiles	Temporary Help	1,156.25
Temporary Workers - Accounting & Finance	Temporary Miscellaneous	1,047.07
		<u>4,359.32</u>
Total		<u><u>184,584.64</u></u>

**LeBoeuf, Lamb, Greene & MacRae**

L.L.P.

A Limited Liability Partnership Including Professional Corporations

280 Franklin Street  
Boston, MA 02110-3173

Employer Identification 13-6608594

MR. CHUCK KERSHAW  
FITCHBURG GAS AND ELECTRIC LIGHT  
6 LIBERTY LANE WEST  
HAMPTON, NH 03842

INVOICE NUMBER \*DRAFT\*  
INVOICE DATE 10/23/02  
CLIENT NUMBER 26100  
MATTER NUMBER 00233

RUN 10/23/02 03:28PM GROUP: FTUFFY SETUP# 13 SCRIPT CC-S

RE: ELECTRIC RATE CASE 2002

FOR PROFESSIONAL SERVICES RENDERED THROUGH 09/30/02:

DATE	ATTY/ PARA	HOURS
09/03/02	RPC	4.00
09/03/02	KK	0.50
09/03/02	PMF	5.00
09/03/02	PKC	0.35
09/03/02	SJM	0.50
09/04/02	RPC	5.00

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

INVOICE NUMBER 40000004

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DATE	ATTY/ PARA	HOURS
09/04/02	PMF	4.50
09/05/02	RPC	3.50
09/05/02	PMF	3.50
09/05/02	PKC	0.25
09/06/02	RPC	3.00
09/06/02	PMF	4.50
09/07/02	RPC	3.25
09/07/02	PMF	3.25
09/08/02	PMF	6.25
09/09/02	RPC	8.00
09/09/02	PMF	5.75
09/09/02	SJM	0.50
09/10/02	RPC	3.50
09/10/02	PMF	5.25

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

INVOICE NUMBER 00000001

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DATE	ATTY/ PARA	
09/11/02	RPC	1.00
09/12/02	RPC	1.00
09/12/02	PMF	1.50
09/12/02	PKC	0.25
09/13/02	PMF	1.50
09/16/02	RPC	1.00
09/16/02	PMF	2.25
09/17/02	RPC	1.00
09/17/02	PMF	1.75
09/17/02	SJM	0.75
09/17/02	PKC	0.25
09/18/02	RPC	2.00
09/18/02	PMF	1.25
09/19/02	PMF	2.50
09/20/02	PMF	3.50
09/20/02	M-P	2.25
09/20/02	SJM	0.50
09/23/02	RPC	4.50
09/23/02	PMF	3.75
09/23/02	M-P	3.50
09/23/02	SJM	1.00

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

INVOICE NUMBER \*DRAFT\*

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DATE	ATTY/ PARA	HOURS
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09/24/02	RPC	6.00
09/24/02	PMF	5.00
09/24/02	M-P	3.50
09/25/02	RPC	6.00
09/25/02	IMG	0.40
09/25/02	PMF	4.25
09/25/02	M-P	3.50
09/25/02	SJM	2.00
09/26/02	KK	0.70
09/26/02	KK	0.60
09/26/02	RPC	6.00
09/26/02	PMF	2.00
09/26/02	M-P	3.50
09/26/02	SJM	1.00
09/27/02	PMF	4.75
09/27/02	M-P	3.50
09/27/02	SJM	2.00
09/27/02	RPC	5.50
09/28/02	PMF	8.00
09/28/02	RPC	3.50
09/29/02	SJM	1.00



26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

INVOICE NUMBER \*DPART\*  
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DATE	ATTY/ PARA	HOURS
09/30/02	PMF	4.75
09/30/02	M-P	5.00
09/30/02	RPC	6.00
09/30/02	SJM	2.00
TOTAL HOURS		197.80

CURRENT FEES

57,054.00

FOR CHARGES AND DISBURSEMENTS:

DATE		
09/30/02	REPRODUCTION	2,896.60
09/30/02	POSTAGE	174.13
09/30/02	REPRODUCTION-OUTSIDE	2,296.19
09/30/02	OVERTIME PAYROLL	595.00
09/30/02	BUSINESS MEALS	124.60
09/30/02	LOCAL TRANSPORTATION	53.87
09/30/02	AIR EXPRESS	21.64
09/30/02	MESSENGER SERVICE	402.75
09/30/02	TELEPHONE	7.53
09/30/02	DEPOSITION/HEARING TRANSCRIPTS	9,162.25
CURRENT EXPENSES		15,734.56

TOTAL BALANCE DUE UPON RECEIPT

72,788.56  
=====

**LeBoeuf, Lamb, Greene & MacRae**  
L.L.P.

A Limited Liability Partnership Including Professional Corporations  
260 Franklin Street  
Boston, MA 02110-3173

Employer Identification 13-5608594

MR. CHUCK KERSHAW  
FITCHBURG GAS AND ELECTRIC LIGHT  
6 LIBERTY LANE WEST  
HAMPTON, NH 03842

INVOICE NUMBER \*DRAFT\*  
INVOICE DATE 10/23/02  
CLIENT NUMBER 26100  
MATTER NUMBER 00303

RUN 10/23/02 03:28PM GROUP: FTUFFY SETUP# 14 SCRIPT CC-S

RE: GAS RATE CASE - 2002

FOR PROFESSIONAL SERVICES RENDERED THROUGH 09/30/02:

DATE	ATTY/ PARA	HOURS
09/03/02	RPC	4.00
09/03/02	KK	0.50
09/03/02	PMF	3.50
09/03/02	SJM	0.50
09/03/02	PKC	0.40
09/04/02	RPC	5.00
09/04/02	PMF	4.50

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

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DATE	ATTY/ PARA	HOURS
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09/05/02	RPC	3.50
09/05/02	PMF	3.50
09/05/02	PKC	0.25
09/06/02	RPC	3.00
09/06/02	PMF	4.50
09/07/02	RPC	3.25
09/07/02	PMF	3.25
09/08/02	PMF	6.25
09/09/02	RPC	8.00
09/09/02	PMF	5.75
09/09/02	SJM	0.50
09/10/02	RPC	3.50
09/10/02	PMF	5.25
09/11/02	RPC	1.00

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

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DATE	ATTY/ PARA	HOURS
09/12/02	RPC	1.00
09/12/02	PMF	1.50
09/12/02	PKC	0.25
09/13/02	PMF	1.50
09/16/02	RPC	1.00
09/16/02	PMF	1.75
09/17/02	RPC	1.00
09/17/02	PMF	1.75
09/17/02	SJM	0.75
09/17/02	PKC	0.25
09/18/02	RPC	2.00
09/18/02	PMF	1.25
09/19/02	PMF	2.50
09/20/02	PMF	3.50
09/20/02	M-P	2.25
09/20/02	SJM	0.50
09/23/02	RPC	4.50
09/23/02	PMF	2.25
09/23/02	M-P	3.50
09/23/02	SJM	1.00
09/24/02	RPC	6.00
09/24/02	PMF	2.00

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

INVOICE NUMBER \*000000\*

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DATE	ATTY/ PARA	HOURS
09/24/02	M-P	3.50
09/25/02	KK	1.60
09/25/02	RPC	6.00
09/25/02	M-P	3.50
09/25/02	SJM	2.00
09/26/02	KK	0.60
09/26/02	RPC	6.00
09/26/02	M-P	3.50
09/26/02	SJM	1.00
09/27/02	PMF	3.25
09/27/02	M-P	3.50
09/27/02	SJM	2.00
09/27/02	RPC	5.50
09/28/02	RPC	3.50
09/29/02	PMF	7.50
09/29/02	SJM	1.00
09/30/02	PMF	4.25
09/30/02	M-P	5.00
09/30/02	SJM	2.00
09/30/02	RPC	6.00
TOTAL HOURS		183.10

26100 FITCHBURG GAS & ELECTRIC LIGHT  
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10/23/02

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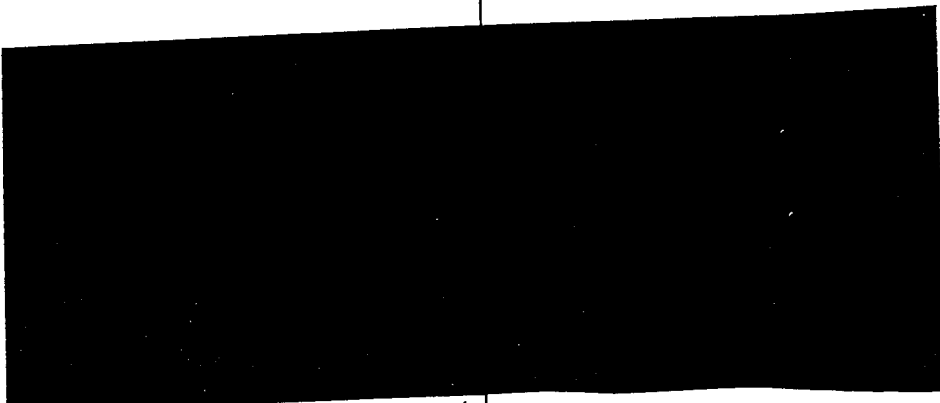
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CURRENT FEES

52,060.25

FOR CHARGES AND DISBURSEMENTS:

DATE  
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09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02  
09/30/02



2,898.40  
174.32  
2,296.17  
341.25  
70.62  
53.88  
21.65  
401.75  
7.53  
9,162.25

CURRENT EXPENSES

-----  
15,427.82

TOTAL BALANCE DUE UPON RECEIPT

-----  
67,488.07  
=====

LeBoeuf, Lamb, Greene & MacRae  
L.L.P.

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Employer Identification 13-5608594

MR. CHUCK KERSHAW  
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6 LIBERTY LANE WEST  
HAMPTON, NH 03842

INVOICE NUMBER \*DRAFT\*  
INVOICE DATE 10/23/02  
CLIENT NUMBER 26100  
MATTER NUMBER 00233

RUN 10/23/02 02:57PM GROUP: FTUFFY SETUP# 14 SCRIPT CC-S

RE: ELECTRIC RATE CASE 2002

FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/23/02:

DATE	ATTY/ PARA	HOURS
10/01/02	RPC	4.50
10/01/02	PMF	3.75
10/01/02	M-P	4.00
10/01/02	SJM	3.00
10/02/02	RPC	7.00
10/02/02	PMF	3.75
10/02/02	M-P	4.50

26100 FITCHBURG GAS & ELECTRIC LIGHT  
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DATE	ATTY/ PARA	HOURS
10/02/02	SJM	3.00
10/02/02	RLF	3.00
10/03/02	RPC	4.50
10/03/02	M-P	3.50
10/03/02	SJM	5.00
10/03/02	RLF	1.00
10/04/02	RPC	4.50
10/04/02	PMF	7.25
10/04/02	M-P	4.00
10/04/02	SJM	6.00
10/04/02	RLF	0.50
10/05/02	RPC	6.00
10/05/02	PMF	7.00
10/05/02	SJM	2.00
10/06/02	PMF	7.50
10/06/02	M-P	3.50
10/06/02	SJM	4.00
10/07/02	RPC	6.00
10/07/02	PMF	2.50
10/07/02	M-P	4.00
10/07/02	SJM	6.00
10/07/02	RLF	4.75
10/08/02	RPC	7.00
10/08/02	RLF	6.90



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DATE	ATTY/ PARA	HOURS
10/08/02	PMF	5.00
10/08/02	M-P	6.00
10/08/02	SJM	5.00
10/08/02	RLF	3.45
10/09/02	RPC	2.50
10/09/02	PMF	4.25
10/09/02	RLF	2.50
10/09/02	M-P	6.00
10/09/02	SJM	4.00
10/09/02	RLF	1.25
10/10/02	M-P	3.50
10/15/02	RPC	0.50
10/15/02	PMF	0.75
10/16/02	PMF	3.00
10/16/02	RPC	0.50
10/17/02	RPC	1.50
10/17/02	M-P	1.00
10/17/02	SJM	1.00
10/18/02	DC	0.25
10/18/02	PMF	2.50
10/18/02	RPC	4.50

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

INVOICE NUMBER \*DRAFT\*  
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DATE	ATTY/ PARA	HOURS
10/18/02	M-P	2.00
10/18/02	SJM	4.00
10/19/02	RPC	4.50
10/19/02	M-P	2.50
10/19/02	SJM	4.00
10/20/02	PMF	4.25
10/20/02	RPC	4.00
10/20/02	SJM	3.00
10/21/02	PMF	4.00
10/21/02	RPC	4.50
10/21/02	M-P	3.00
10/21/02	SJM	4.50
10/22/02	PMF	4.50
10/22/02	RPC	4.50
10/22/02	M-P	2.50
10/22/02	SJM	4.00
10/23/02	RPC	4.50
10/23/02	PMF	5.00
10/23/02	M-P	3.50
10/23/02	SJM	3.00
TOTAL HOURS		274.60

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00233 ELECTRIC RATE CASE 2002  
10/23/02

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CURRENT FEES

82,778.75

TOTAL BALANCE DUE UPON RECEIPT

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82,778.75  
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**LeBoeuf, Lamb, Greene & MacRae**  
L.L.P.

A Limited Liability Partnership Including Professional Corporations  
260 Franklin Street  
Boston, MA 02110-3173

Employer Identification 13-5608594

MR. CHUCK KERSHAW  
FITCHBURG GAS AND ELECTRIC LIGHT  
6 LIBERTY LANE WEST  
HAMPTON, NH 03842

INVOICE NUMBER \*DRAFT\*  
INVOICE DATE 10/23/02  
CLIENT NUMBER 26100  
MATTER NUMBER 00303

RUN 10/23/02 02:54PM GROUP: FTUFFY SETUP# 13 SCRIPT CC-S

RE: GAS RATE CASE - 2002

FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/23/02:

DATE	ATTY/ PARA	HOURS
10/01/02	RPC	4.50
10/01/02	RLF	4.50
10/01/02	PMF	3.75
10/01/02	M-P	4.00
10/01/02	SJM	3.00
10/02/02	RPC	7.00
10/02/02	RLF	2.75
10/02/02	PMF	3.75

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

INVOICE NUMBER 41000001

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DATE	ATTY/ PARA	HOURS
-----	----	-----
10/02/02	M-P	4.50
10/02/02	SJM	3.00
10/03/02	RPC	4.50
10/03/02	RLF	1.25
10/03/02	M-P	3.50
10/03/02	SJM	5.00
10/04/02	RPC	4.50
10/04/02	RLF	0.50
10/04/02	PMF	7.25
10/04/02	M-P	4.00
10/04/02	SJM	6.00
10/05/02	RPC	6.00
10/05/02	PMF	7.00
10/05/02	SJM	2.00
10/06/02	PMF	7.50
10/06/02	M-P	3.50
10/06/02	SJM	4.00
10/07/02	RPC	6.00
10/07/02	RLF	4.75
10/07/02	PMF	2.50
10/07/02	M-P	4.00
10/07/02	SJM	6.00
10/08/02	RPC	7.00
10/08/02	RLF	3.45

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

INVOICE NUMBER \*DRAFT\*

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DATE	ATTY/ PARA	
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10/08/02	PMF	5.00
10/08/02	M-P	6.00
10/08/02	SJM	5.00
10/09/02	RPC	2.50
10/09/02	PMF	4.25
10/09/02	RLF	1.25
10/09/02	M-P	6.00
10/09/02	SJM	4.00
10/10/02	M-P	3.50
10/15/02	RPC	0.50
10/15/02	PMF	0.75
10/16/02	PMF	3.00
10/16/02	RPC	0.50
10/17/02	RPC	1.50
10/17/02	M-P	1.00
10/17/02	SJM	1.00
10/18/02	PMF	2.50
10/18/02	RPC	4.50
10/18/02	M-P	2.00
10/18/02	SJM	4.00
10/19/02	RPC	4.50
10/19/02	M-P	2.50
10/19/02	SJM	4.00
10/20/02	PMF	4.25
10/20/02	RPC	4.00

26100 FITCHBURG GAS & ELECTRIC LIGHT  
00303 GAS RATE CASE - 2002  
10/23/02

INVOICE NUMBER \*DRAFT\*

D. T. E. 02-24/25  
FGE Reply Brief  
October 24, 2002  
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DATE	ATTY / PARA	HOURS
10/20/02	SJM	3.00
10/21/02	PMF	4.00
10/21/02	RPC	4.50
10/21/02	M-P	3.00
10/21/02	SJM	4.50
10/22/02	PMF	4.50
10/22/02	RPC	4.50
10/22/02	M-P	2.50
10/22/02	SJM	4.00
10/23/02	RPC	4.50
10/23/02	PMF	5.00
10/23/02	M-P	3.50
10/23/02	SJM	3.00
TOTAL HOURS		269.45

CURRENT FEES 81,393.75

TOTAL BALANCE DUE UPON RECEIPT 81,393.75  
=====



# MANAGEMENT APPLICATIONS CONSULTING

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

D. T. E. 02-24/25  
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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20021019

W. O. # 200157

DATE 10/04/02

BILLING PERIOD: 4 Weeks Ended 9/27/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
David A. Deans

HOURS	HOURLY		BILLING
	RATE		
6.00	\$160	\$	960.00
4.00	\$145	\$	580.00
67.75	\$120	\$	8,130.00

SUBTOTAL LABOR \$9,670.00

### OUT-OF-POCKET EXPENSES

Meals	\$	86.13
Lodging	\$	74.52
Transportation	\$	53.00
Temporary Software License - Marginal and Accounting COS Studies	\$	1,500.00

Miscellaneous Office Expenses 5.00% \$ PROF 483.50  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$2,197.15

TOTAL CHARGES \$11,867.15

*Gas Rate Con*

*20-00-00-00-186-71-00*

*AG Curran 10/8/02*

*\$ 11,867.15*



**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 2002**

**James L. Harrison**

**Unitil Service Corp**

**Fitchburg Gas Regulatory Accounting Assistance and Rate Design**

**W. O. #200157**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
9/3/02	0.5	Review record requests and e-mail L. McNamara.
9/5/02	1.0	Provide additional comments on AG record requests.
9/6/02	2.0	E-mail M. Collin regarding compliance filing; draft responses to AG-RR-c.
9/9/02	0.5	Review and e-mail additional comments on AG-RR-45 and 44.
9/25/02	0.5	Review DOER brief; phone D. Deans.
9/26/02	0.5	Begin reviewing Attorney General's brief; e-mail P. French.
9/27/02	1.0	Continue reviewing AG's brief; participate in conference call to outline responses.
<b>TOTAL</b>	<b>6.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 2002**

**Michael Morganti**

**Unitil Service Corp.**

**W. O. #200157**

**Fitchburg Gas Regulatory Assistance**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
9/12/02	2.0	Responding to DTE-RR-52.
9/16/02	2.0	Responding to DTE-RR-58.
<b>TOTAL</b>	<b>4.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.****Professional Services****September 2002****David A. Deans****W. O. #200157****Unitil Service Corp.  
Fitchburg Regulatory Assistance – Gas Division**D. T. E. 02-24/25  
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<u>Date</u>	<u>Time</u>	<u>Description</u>
9/3/02	6.85	At Unitil office; discussions with Curran; drafted and reviewed record responses and revenue requirements update
9/4/02	3.35	At Ma. DTE; testimony of Collin
9/5/02	5.35	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/6/02	3.25	At Ma. DTE; testimony of Collin
9/9/02	3.75	At Ma. DTE; testimony of Collin
9/10/02	6.10	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/11/02	4.85	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/12/02	5.35	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/13/02	4.25	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/16/02	6.75	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/17/02	4.85	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/18/02	2.35	Discussions with Curran; drafted and reviewed record responses
9/19/02	.75	Discussions with Curran; reviewed revenue requirements update
9/20/02	1.50	Discussions with Curran; reviewed revenue requirements update
9/26/02	3.35	Discussions with Curran; reviewed AG Initial Brief
9/27/02	5.10	At Unitil office; discussions with Curran; reviewed AG Initial Brief
<b>TOTAL</b>	<b>67.75</b>	



# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road, Suite 4 - Sinking Spring, PA 19608 - 610/670-9199 - Fax 610/670-9190 - http://www.manapp.com

## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE #

20021100-200157A

W. O. #

200157

DATE

10/17/02

TERMS:

Net 10 Days

BILLING PERIOD: 9/28/02 through 10/15/02

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
Michael J. Morganti  
David A. Deans

HOURS	HOURLY RATE	BILLING
13.50	\$160	\$ 2,160.00
1.00	\$145	\$ 145.00
39.40	\$120	\$ 4,728.00

SUBTOTAL LABOR \$ 7,033.00

### OUT-OF-POCKET EXPENSES

Meals \$ 77.53  
Lodging \$ 74.52

Miscellaneous Office Expenses 5.00% \$PROF 351.65  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$ 503.70

TOTAL CHARGES \$7,536.70

*Gas Rate Case*

*20-00-00-00-186-71-00*

*AJ Curran*  
*10/17/02*

*\$ 7,536.70*

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 28, 2002 through October 15, 2002**

**James L. Harrison**

**W. O. #200157**

**Unitil Service Corp  
Fitchburg Gas & Electric Light Company  
Gas Rate Case**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
9/30/02	2.0	Review Attorney General's brief; provide detailed comments to P. French; review depreciation issues with J. Aikman.
10/1/02	1.0	Write a section of brief regarding Sawyer Passway Substation depreciation and e-mail to P. French and M. Purcell; meet with J. Aikman.
10/3/02	3.0	Prepare detailed comments on rate design issues in brief.
10/4/02	2.0	Review and revise comments on brief; conference call with Company personnel and lawyers; revise the Sawyer Passway issue write-up.
10/7/02	2.5	Review and comment on brief version number 2.
10/8/02	2.5	Conference call; comment on brief.
10/14/02	0.5	Phone conversation with D. Deans; establish planning and scheduling for remaining work on rate case.
<b>TOTAL</b>	<b>13.5</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 28, 2002 through October 15, 2002**

**Michael Morganti**

**Unitil Service Corp.**

**Fitchburg Gas Regulatory Assistance**

**W. O. #200157**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
10/7/02	1.0	Running cost of service studies for production components at claimed rate of return.
<b>TOTAL</b>	<b>1.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

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**Professional Services**

**September 28, 2002 through October 15, 2002**

**David A. Deans**

**W. O. #200157**

**Unitil Service Corp.  
 Fitchburg Regulatory Assistance – Gas Division**

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/30/02	4.35	Discussions with Curran; drafted and reviewed sections of FG&E Initial Brief
10/1/02	6.10	At Unitil office; discussions with Curran; drafted and reviewed sections of FG&E Initial Brief and reviewed revenue requirements update
10/2/02	4.35	At Unitil office; discussions with Curran; drafted and reviewed sections of FG&E Initial Brief and reviewed revenue requirements update
10/3/02	5.50	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief and revenue requirements update
10/4/02	5.00	Discussions with Curran; reviewed FG&E Initial Brief
10/7/02	6.50	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief; meeting with Curran and Collin
10/8/02	7.60	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief
<b>TOTAL</b>	<b>39.40</b>	



# MANAGEMENT APPLICATIONS CONSULTING.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

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## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20021018

W. O. # 200156

DATE 10/04/02

BILLING PERIOD: 4 Weeks Ended 9/27/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
David A. Deans

HOURS	HOURLY RATE	BILLING
5.50	\$160	\$ 880.00
74.75	\$120	\$ 8,970.00

SUBTOTAL LABOR \$9,850.00

### OUT-OF-POCKET EXPENSES

Lodging	\$ 74.52
Meals	\$ 64.66
Transportation	\$ 26.50
Temporary Software License - Marginal and Accounting COS Studies	\$ 1,500.00

Miscellaneous Office Expenses 5.00% \$ PROF 492.50  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$2,158.18

TOTAL CHARGES **\$12,008.18**

*Electric Rate Con*

*2000-00-02 186-72-00 \$ 12,008.18*

*AJ Curran 10/8/02*



**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 2002**

**James L. Harrison**

**Unitil Service Corp**

**Fitchburg Electric Regulatory Accounting Assistance and Rate Design**

**W. O. #200156**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
9/3/02	0.5	Review record requests and e-mail L. McNamara.
9/5/02	1.0	Provide additional comments on AG record requests.
9/6/02	2.0	E-mail M. Collin regarding compliance filing; draft responses to AG-RR-c.
9/25/02	0.5	Review DOER brief; phone D. Deans.
9/26/02	0.5	Begin reviewing Attorney General's brief; e-mail P. French.
9/27/02	1.0	Continue reviewing AG's brief; participate in conference call to outline responses.
<b>TOTAL</b>	<b>5.5</b>	

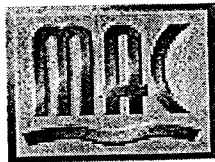
**MANAGEMENT APPLICATIONS CONSULTING, INC.**

D. T. E. 02-24/25  
FGE Reply Brief  
October 24, 2002  
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**Professional Services****September 2002****David A. Deans****W. O. #200156**

**Unitil Service Corp.**  
**Fitchburg Regulatory Assistance – Electric Division**

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/3/02	6.90	At Unitil office; discussions with Curran; drafted and reviewed record responses and revenue requirements update
9/4/02	3.40	At Ma. DTE; testimony of Collin
9/5/02	5.40	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/6/02	3.25	At Ma. DTE; testimony of Collin
9/9/02	3.75	At Ma. DTE; testimony of Collin
9/10/02	6.15	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/11/02	4.90	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/12/02	5.40	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/13/02	4.25	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/16/02	6.75	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/17/02	4.90	At Unitil office; discussions with Curran; drafted and reviewed record responses
9/18/02	2.40	Discussions with Curran; drafted and reviewed record responses
9/19/02	.75	Discussions with Curran; reviewed revenue requirements update
9/20/02	1.50	Discussions with Curran; reviewed revenue requirements update
9/25/02	6.50	Discussions with Curran; drafted and reviewed record responses
9/26/02	3.40	Discussions with Curran; reviewed AG Initial Brief
9/27/02	5.15	At Unitil office; discussions with Curran; reviewed AG Initial Brief
<b>TOTAL</b>	<b>74.75</b>	



# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road, Suite 4 - Sinking Spring, PA 19608 - 610/670-9199 - Fax 610/670-9190 - http://www.manapp.com

## INVOICE

TO:

Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran  
Director, Financial Regulation

INVOICE # 20021100-200156A

W. O. # 200156

DATE 10/17/02

TERMS: Net 10 Days

BILLING PERIOD: 9/28/02 through 10/15/02

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

### PROFESSIONAL SERVICES

NAME:

James L. Harrison  
David A. Deans

HOURS	HOURLY RATE	BILLING
11.00	\$160	\$ 1,760.00
39.60	\$120	\$ 4,752.00

SUBTOTAL LABOR \$ 6,512.00

### OUT-OF-POCKET EXPENSES

Meals \$ 124.53  
Lodging \$ 63.72

Miscellaneous Office Expenses 5.00% \$PROF 325.60  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$ 513.85

TOTAL CHARGES \$7,025.85

*Electric Rate Case*

*20-00-00-00-186-72-00 \$7,025.85*

*AJ Curran*  
*10/17/02*

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 28, 2002 through October 15, 2002**

**James L. Harrison**

**W. O. #200156**

**Unitil Service Corp  
Fitchburg Gas & Electric Light Company  
Electric Rate Case**

<u><b>Date</b></u>	<u><b>Time</b></u>	<u><b>Description</b></u>
9/30/02	1.5	Review Attorney General's brief; provide detailed comments to P. French; review depreciation issues with J. Aikman.
10/1/02	0.5	Write a section of brief regarding Sawyer Passway Substation depreciation and e-mail to P. French and M. Purcell; meet with J. Aikman.
10/3/02	2.5	Prepare detailed comments on rate design issues in brief.
10/4/02	2.0	Review and revise comments on brief; conference call with Company personnel and lawyers; revise the Sawyer Passway issue write-up.
10/7/02	2.0	Review and comment on brief version number 2.
10/8/02	2.0	Conference call; comment on brief.
10/14/02	0.5	Phone conversation with D. Deans; establish planning and scheduling for remaining work on rate case.
<b>TOTAL</b>	<b>11.0</b>	

**MANAGEMENT APPLICATIONS CONSULTING, INC.**

**Professional Services**

**September 28, 2002 through October 15, 2002**

**David A. Deans**

**W. O. #200156**

**Unitil Service Corp.  
Fitchburg Regulatory Assistance – Electric Division**

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<u>Date</u>	<u>Time</u>	<u>Description</u>
9/30/02	4.40	Discussions with Curran; drafted and reviewed sections of FG&E Initial Brief
10/1/02	6.15	At Unitil office; discussions with Curran; drafted and reviewed sections of FG&E Initial Brief and reviewed revenue requirements update
10/2/02	4.40	At Unitil office; discussions with Curran; drafted and reviewed sections of FG&E Initial Brief and reviewed revenue requirements update
10/3/02	5.50	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief and revenue requirements update
10/4/02	5.00	Discussions with Curran; reviewed FG&E Initial Brief
10/7/02	6.50	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief; meeting with Curran and Collin
10/8/02	7.65	At Unitil office; discussions with Curran; reviewed FG&E Initial Brief
<b>TOTAL</b>	<b>39.60</b>	



# MANAGEMENT APPLICATIONS CONSULTING.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19608 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

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## INVOICE

TO: Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842  
Attn: Mr. Stephen J. Curran

INVOICE # 20021030

W. O. # 300154

DATE 10/04/02

BILLING PERIOD: 4 Weeks Ended 9/27/02

TERMS: Net 10 Days

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC.

### PROFESSIONAL SERVICES

#### NAME:

James H. Aikman  
Marcy E. Stefan

	HOURS	HOURLY RATE		BILLING
	3.00	\$160	\$	480.00
	3.00	\$80	\$	240.00

SUBTOTAL LABOR \$720.00

### OUT-OF-POCKET EXPENSES

*FGE Rate Cons*  
*5570 20-00-00-00-186-71-00 \$259.56 G*  
*6970 20-00-00-00-186-72-00 482.04 E*  
*AF Curran 10/5/02*  
*\$741.60*

Miscellaneous Office Expenses 3.00% \$ PROF 21.60  
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$21.60

TOTAL CHARGES \$741.60



# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road Suite 4 - Sinking Spring, PA 19608 - 610/670-9199 - Fax 610/670-9190 - http://www.manapp.com

## INVOICE

TO:

Unitil Service Corp.  
 6 Liberty Lane West  
 Hampton, NH 03842  
 Attn: Mr. Stephen J. Curran  
 Director, Financial Regulation

INVOICE #

20021100-300154A

W. O. #

300154

DATE

10/17/02

TERMS:

Net 10 Days

BILLING PERIOD:

9/28/02 through 10/15/02

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC

### PROFESSIONAL SERVICES

NAME:

James H. Aikman  
 Marcy E. Stefan

HOURS	HOURLY RATE	BILLING
21.00	\$160	\$ 3,360.00
7.00	\$80	\$ 560.00

SUBTOTAL LABOR \$ 3,920.00

### OUT-OF-POCKET EXPENSES

Miscellaneous Office Expenses 3.00% \$PROF 117.60  
 (Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$ 117.60

TOTAL CHARGES \$4,037.60

FGE Rate Cases  
 3570 20-00-00-00-186-71-00 \$ 1,413.16  
 6570 20-00-00-00-186-72-00 2,624.44  
 \$ 4,037.60

AJ Curran  
 10/17/02

OCT-11-02 FRI 11:56

FINANCO

FAX NO. 5123468

D. T. E. 02-24/25  
FGE Reply Brief  
October 24, 2002  
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## FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

3520 Executive Center Drive, Suite 124  
Austin, Texas 78731  
Telephone (512) 346-9317 FAX (512) 346-9337

Mr. Mark H. Collin  
Treasurer  
Unitil Corporation  
6 Liberty Lane West  
Hampton NH 03842-1720

October 11, 2002

Invoice # 2397

In Reference To: Massachusetts Electric Rate Case

Professional services:

	<u>Hours</u>	<u>Amount</u>
Principal-SCH	9.50	2,517.50

Please remit to: FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

Thank you for the opportunity to be of service.

COPY



OCT-11-02 FRI 11:57

FINANCO

FAX NO. 51234693

D. T. E. 02-24/25

FGE Reply Brief

October 24, 2002

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10/11/2002  
11:14 AMFinancial Analysis Consultants  
Pre-bill Worksheet

Page 2

Nickname      Until Masse | 87  
 Full Name     Mr. Mark H. Collin  
 Address       Treasurer  
                 Unitil Corporation  
                 6 Liberty Lane West  
                 Hampton NH 03842-1720  
 Phone 1       603/773-6500      Phone 2      FAX 603/773-6700  
 Phone 3  
 In Ref To      Massachusetts Electric Rate Case

Date	Employee Task	Rate Markup %	Hours DNE Time	Amount DNE Amt	Total
9/27/2002	Hadaway Principal-SCH REVIEW AG'S BRIEF ON RATE OF RETURN	265.00	2.00	530.00	Billable
9/29/2002	Hadaway Principal-SCH DRAFT COMMENTS ON AGS BRIEF	265.00	2.00	530.00	Billable
9/30/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	3.00	795.00	Billable
10/2/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	2.00	530.00	Billable
10/4/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	0.25	66.25	Billable
10/7/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	0.25	66.25	Billable
<b>TOTAL</b>	<b>Billable Fees</b>		<b>9.50</b>	<b>\$2,517.50</b>	
Total of billable expense slips				<b>\$0.00</b>	
Total of Fees (Time Charges)				<b>\$2,517.50</b>	
Total of Costs (Expense Charges)				<b>\$0.00</b>	
Total new charges				<b>\$2,517.50</b>	

OCT-11-02 FRI 11:57

FINANCO

FAX NO. 5123469337

D. T. E. 02-24/25

FGE Reply Brief

October 24, 2002

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## FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

3520 Executive Center Drive, Suite 124  
Austin, Texas 78731  
Telephone (512) 346-9317 FAX (512) 346-9337

Mr. Mark H. Collin  
Treasurer  
Unitil Corporation  
6 Liberty Lane West  
Hampton NH 03842-1720

October 11, 2002

Invoice # 2398

In Reference To: Massachusetts Gas Rate Case

Professional services:

	<u>Hours</u>	<u>Amount</u>
Principal-SCH	9.50	2,517.50

Please remit to: FINANCO, Inc.  
P.O. Box 26542  
Austin, Texas 78755

Thank you for the opportunity to be of service.

COPY

OCT-11-02 FRI 11:58

FINANCO

FAX NO. 5123469337

D. T. E. 02-24/25

FGE Reply Brief

October 24, 2002

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10/11/2002  
11:14 AMFinancial Analysis Consultants  
Pre-bill Worksheet

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Nickname            Unitil MassG | 98  
Full Name           Mr. Mark H. Collin  
Address            Treasurer  
                      Unitil Corporation  
                      6 Liberty Lane West  
                      Hampton NH 03842-1720  
Phone 1            603/773-6500      Phone 2      FAX 603/773-8700  
Phone 3                                         Phone 4  
In Ref To           Massachusetts Gas Rate Case

Date	Employee Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/27/2002	Hadaway Principal-SCH REVIEW AG'S BRIEF ON RATE OF RETURN	265.00	2.00	530.00	Billable
9/29/2002	Hadaway Principal-SCH DRAFT COMMENTS ON AGS BRIEF	265.00	2.00	530.00	Billable
9/30/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	3.00	795.00	Billable
10/2/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	2.00	530.00	Billable
10/4/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	0.25	66.25	Billable
10/7/2002	Hadaway Principal-SCH COMPANY REPLY BRIEF	265.00	0.25	66.25	Billable
<b>TOTAL</b>	<b>Billable Fees</b>		<b>9.50</b>	<b>\$2,517.50</b>	
Total of billable expense slips				<b>\$0.00</b>	
Total of Fees (Time Charges)				<b>\$2,517.50</b>	
Total of Costs (Expense Charges)				<b>\$0.00</b>	
Total new charges				<b>\$2,517.50</b>	



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Page: 1  
Invoice Date: 09/30/200  
Invoice No: 08132306  
Customer Number: 261-000147-000  
Fed Tax ID: 94-1648752

**Labor Invoice - DUE UPON RECEIPT**

Mark Collin

UNITIL CORPORATION

6 LIBERTY LANE, WEST

HAMPTON NH 03842

**Please Remit To:**

Robert Half Management Resources

P.O. BOX 6248

Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
*****							
			Effective 10/01/02, we will have a new remit-to address:			***	
			12400 Collections Center Drive			***	
			Chicago, IL 60693			***	
			*** Please ensure that you change your records accordingly. Thank you!**				
*****							
1	Tafoya, Robyn A	09/27/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 09/27/2002 40.00 HRS							<u>\$ 2,240.00</u>
50% FrE Rate Cases 50% NH Reshoulding Invoice Subtotal:							<u>\$ 2,240.00</u>
TOTAL AMOUNT DUE:							\$ 2,240.00

Any questions regarding this invoice please call:  
(800) 533-8435

For senior accounting and finance project professionals please call:  
(781) 676-1988

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources  
P.O. BOX 6248  
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	08132306	\$ 2,240.00

26100014700008132306002240003



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Page: 1  
Invoice Date: 10/07/2002  
Invoice No: 08166347  
Customer Number: 261-000147-000  
Fed Tax ID: 94-1648752

**Labor Invoice - DUE UPON RECEIPT**

**Personal & Confidential**  
Mark Collin  
UNITIL CORPORATION  
6 LIBERTY LANE, WEST  
HAMPTON NH 03842

**Please Remit To:**  
Robert Half Management Resources  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
*****							
			*** Effective 10/01/02, we have a new remit-to address:			***	
			*** 12400 Collections Center Drive			***	
			*** Chicago, IL 60693			***	
			*** Please ensure that you change your records accordingly. Thank you!*				
*****							
1	Tafoya, Robyn A	10/04/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended:		10/04/2002		40.00	HRS		<u>\$ 2,240.00</u>
50% FEE RATE (AS) - \$1,120 - G2S #392 - 50% N/A Restructuring - Elec. #728 -							
Invoice Subtotal:							<u>\$ 2,240.00</u>
TOTAL AMOUNT DUE:							\$ 2,240.00

Any questions regarding this invoice please call:  
(800) 533 8435

For senior accounting and finance project professionals please call:  
(781) 676-1988

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half Management Resources!

Robert Half Management Resources  
12400 COLLECTIONS CENTER DRIVE  
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
261-000147-000	08166347	\$ 2,240.00

26100014700008166347002240006

**accountemps.**  
*Specialized Financial Staffing*

Page: 1  
 Invoice Date: 08/19/2002  
 Invoice No: 07906227  
 Customer Number: 261-000147-000  
 Fed Tax ID: 94-1648752

**Labor Invoice - DUE UPON RECEIPT**

Personal & Confidential  
 George Long  
 UNITIL CORPORATION  
 6 LIBERTY LANE, WEST  
 HAMPTON NH 03842

Please Remit To:  
 Accountemps  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Duplicate

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
*****							
*** Effective 10/01/02, we have a new remit-to address: ***						***	
*** 12400 Collections Center Drive ***						***	
*** Chicago, IL 60693 ***						***	
*** Please ensure that you change your records accordingly. Thank you. ***						***	
*****							
1	Sims, Sharon	08/16/2002	Hause, Ken	32.00	HRS REG	\$ 40.00	\$ 1,280.00
Subtotal for Week-Ended: 08/16/2002				32.00	HRS		<u>\$ 1,280.00</u>

Invoice Subtotal:

\$ 1,280.00**TOTAL AMOUNT DUE :**\$ 1,280.00

Any questions regarding this invoice please call:  
 (800) 533-8435

For qualified temporary accounting and finance professionals please call:  
 (603) 436-1500

Please detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
261-000147-000	07906227	\$ 1,280.00

26100014700007906227001280004

505.60	13-20-08-00-923-04-00 O/S - NH Restructuring	39.5%
64.00	10-20-00-00-186-17-00 Def'd. NH Restructuring	5.0%
70.40	11-20-00-00-186-17-00 Def'd. NH Restructuring	5.5%
320.00	20-00-00-00-186-71-00 Gas Rate Case 2002	25.0%
320.00	20-00-00-00-186-72-00 Electric Rate Case 2002	25.0%
<u>1,280.00</u>		<u>100.0%</u>

**accountemps.**  
*Specialized Financial Staffing*

Page: 1  
 Invoice Date: 08/26/2002  
 Invoice No: 07942245  
 Customer Number: 261-000147-000  
 Fed Tax ID: 94-1648752

Personal & Confidential  
 George Long  
 UNTIL CORPORATION  
 6 LIBERTY LANE, WEST  
 HAMPTON NH 03842

**Labor Invoice - DUE UPON RECEIPT**

Please Remit To:  
 Accountemps  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Duplicate

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
*****							
*** Effective 10/01/02, we have a new remit-to address:						***	
*** 12400 Collections Center Drive						***	
*** Chicago, IL. 60693						***	
*** Please ensure that you change your records accordingly. Thank you.						***	
*****							
1	Sims, Sharon	08/23/2002	Hause, Ken	38.00	HRS REG	\$ 40.00	\$ 1,520.00
Subtotal for Week-Ended: 08/23/2002				38.00	HRS		<u>\$ 1,520.00</u>

Invoice Subtotal:

\$ 1,520.00**TOTAL AMOUNT DUE :**\$ 1,520.00

Any questions regarding this invoice please call:  
 (800) 533-8435

For qualified temporary accounting and finance professionals please call:  
 (603) 436-1500

Please detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps  
 12400 COLLECTIONS CENTER DRIVE  
 CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
261-000147-000	07942245	\$ 1,520.00

26100014700007942245001520001



600.40	13-20-08-00-923-04-00 O/S - NH Restructuring	39.5%
76.00	10-20-00-00-186-17-00 Defd. NH Restructuring	5.0%
83.60	11-20-00-00-186-17-00 Defd. NH Restructuring	5.5%
✓ 380.00	20-00-00-00-186-71-00 Gas Rate Case 2002	25.0%
380.00	20-00-00-00-186-72-00 Electric Rate Case 2002	25.0%
<hr/> 1,520.00		<hr/> 100.0%

**VENTURE PROFILES  
CORPORATION**  
jpeterson@venture-profiles.com

*From the desk of John Peterson, Principal*  
(NH) 603-437-3300 x211  
(US) 1-888-942-7552 x211 toll free

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INVOICE

October 7, 2002

TO: Ken Hause  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842-1720

INVOICE: #434

TELEPHONE: 603-772-0775

TERMS: Net Due Upon Receipt

---

FOR SERVICES RENDERED BY VICKY RYEA:

NAME: Vicky Ryea

TITLE: Contract Accountant

WORK DATES: 9/29/02 -10/5/02

TOTAL HRS (Regular): 40  
TOTAL HRS (Overtime):

RATE: \$25/hr.

TOTAL DUE: **\$1000**

CONTACT: John Peterson

Please make check payable to:

Venture Profiles Corp.  
75 Gilcreast Rd., Suite 305  
Londonderry, NH 03053

Thank You,

John Peterson  
Principal

395.00	13-20-08-00-923-04-00	O/S - NH Restructuring	39.5%
50.00	10-20-00-00-186-17-00	Def'd. NH Restructuring	5.0%
55.00	11-20-00-00-186-17-00	Def'd. NH Restructuring	5.5%
250.00	20-00-00-00-186-71-00	Gas Rate Case 2002	25.0%
250.00	20-00-00-00-186-72-00	Electric Rate Case 2002	25.0%
<hr/>			<hr/>
1,000.00			100.0%

**VENTURE PROFILES  
CORPORATION**  
jpeterson@venture-profiles.com

*From the desk of John Peterson, Principal*  
(NH) 603-437-3300 x211  
(US) 1-888-942-7552 x211 toll free

6-6-  
D. T. E. 02-24/25  
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**INVOICE**

October 9, 2002

TO: Ken Hause  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842-1720

INVOICE: #435

TELEPHONE: 603-772-0775

TERMS: Net Due Upon Receipt

---

**FOR SERVICES RENDERED IN THE PLACEMENT OF:**

NAME: Vicky Ryea

TITLE: General Accountant

CONTRACT PLACEMENT DATE: 9/9/02

START DATE: 9/17/02

BALANCE OF FEE: \$3625 (\$5,000-\$1,375 credit)

COUNSELOR: John Peterson

NOTES: 6 month term

It was a pleasure to provide our services to you.

Please make check payable to:

Venture Profiles Corp.  
75 Gilcreast Rd., Suite 305  
Londonderry, NH 03053

Thank you,

John Peterson  
Principal

1,431.87	13-20-08-00-923-04-00	O/S - NH Restructuring	39.5%
181.25	10-20-00-00-186-17-00	Def'd. NH Restructuring	5.0%
199.38	11-20-00-00-186-17-00	Def'd. NH Restructuring	5.5%
906.25	20-00-00-00-186-71-00	Gas Rate Case 2002	25.0%
906.25	20-00-00-00-186-72-00	Electric Rate Case 2002	25.0%
<u>3,625.00</u>			<u>100.0%</u>

UNITIL Service Corp.

PERSONAL EXPENSE RECORD

NAME: Douglas R. Dansereau  
POSITION: Regulatory Analyst  
EMPLOYEE #: 7747  
DEPARTMENT: Finance  
DEPARTMENT #: 07/09/02 10/22/02  
PERIOD: 07/09/02 10/22/02

DATE MM/DD	TRAVEL FROM	TRAVEL TO	NATURE OF BUSINESS OR REASON FOR EXPENSE	AUTO MILEAGE	LODGING NO.	MEALS AMOUNT	ENTERTAINMENT	TRANSPORTATION CODE	EXPENSE	OTHER	DAILY TOTALS
07/15/02			Rate case work for FG&E		100.12						100.12
7/17, 18/02			Rate case work for FG&E		202.24						202.24
07/22/02			Rate case work for FG&E		89.32						89.32
7/24, 25/02			Rate case work for FG&E		178.64						178.64
07/29/02			Rate case work for FG&E		89.32						89.32
08/01/02			Rate case work for FG&E		90.32						90.32
08/05/02			Rate case work for FG&E		89.32						89.32
08/12/02			Rate case work for FG&E		79.52						79.52
09/10/02			Rate case work for FG&E		79.52						79.52
09/16/02			Rate case work for FG&E		78.52						78.52
09/25/02			Rate case work for FG&E		68.72						68.72
10/02/02			Rate case work for FG&E		79.52						79.52
10/07/02			Rate case work for FG&E		137.44						137.44
10/16, 17/02			Rate case work for FG&E		159.04						159.04
10/21, 22/02			Rate case work for FG&E								
TOTALS				\$0.00	\$1,610.88	\$0.00			\$0.00	#REF!	\$1,610.88

ACCOUNTING		SUBMITTED BY		DATE	
ACCT. NO.	AMOUNT	Douglas R. Dansereau		10/22/02	
20-00-00-00-186-71-00	563.81	APPROVED BY		DATE	
20-00-00-00-186-72-00	1,047.07	ATC		10/23/02	

TOTAL	\$1,610.88
LESS: CASH ADVANCE	
TOTAL DUE COMPANY	
TOTAL DUE EMPLOYEE	\$1,610.88

## Costs to Complete

### GAS

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
LeBoeuf, Lamb, Greene & MacRae	Legal	\$2,500.00
Management Application Consulting	Revenue Requirement	16,600.00
Management Application Consulting	Depreciation Study	1,295.00
RHI Management Resource	Temporary Help	2,508.80
Temporary Workers - Accounting & Finance	Temporary Miscellaneous	6,370.63
		<u>8,879.43</u>
Total		<u><u>29,274.43</u></u>

### Electric

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
LeBoeuf, Lamb, Greene & MacRae	Legal	\$2,500.00
Management Application Consulting	Revenue Requirement	16,600.00
Management Application Consulting	Depreciation Study	2,405.00
RHI Management Resource	Temporary Help	4,659.20
Temporary Workers - Accounting & Finance	Temporary Miscellaneous	10,116.88
		<u>14,776.08</u>
Total		<u><u>36,281.08</u></u>

LEBOEUF, LAMB, GREENE & MACRAE  
L.L.P.

A LIMITED LIABILITY PARTNERSHIP INCLUDING PROFESSIONAL CORPORATION S

NEW YORK  
WASHINGTON, DC.  
ALBANY  
BOSTON  
DENVER  
HARRISBURG  
HARTFORD  
HOUSTON  
JACKSONVILLE  
LOS ANGELES  
NEWARK  
PITTSBURGH  
SALT LAKE CITY  
SAN FRANCISCO

260 FRANKLIN STREET  
BOSTON, MA 02110-3173

(617) 748-6800

FACSIMILE: (617) 439-0341

E-MAIL ADDRESS: PAUL.CONNOLLY@LLGM.COM

WRITER'S DIRECT DIAL: (617) 748-6866

WRITER'S DIRECT FAX: (617) 439-0341

LONDON  
(A LONDON-BASED  
MULTINATIONAL PARTNERSHIP)

PARIS

BRUSSELS

JOHANNESBURG  
(PTY) LTD.

MOSCOW

RIYADH  
(AFFILIATED OFFICE)

TASHKENT

BISHKEK

ALMATY

BEIJING

October 23, 2002

Mr. Mark Collin  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842

Re: Legal Fees for Remainder of DTE 02-24/25

Dear Mark:

Per our discussion, LeBeouf, Lamb, Greene & MacRae, L.L.P. agrees to charge Fitchburg Gas and Electric Light Company a flat fee of \$2,500 for the Gas Division and \$2,500 for the Electric Division for routine legal representation in the post briefing and complaint phases of D.T.E. 02-24 and 02-25. This fee does not include charges for disbursements or representation in regards to any motions for recalculation or rehearing, appeals or other non-routine matters. As per our agreement a ten percent (10%) discount should be applied to our fees for D.T.E. 02-24 and D.T.E. 02-25, including this flat fee.

Very truly yours,

  
Paul K. Connolly, Jr

PKS:va

(b84403)





# MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road • Suite 4 • Sinking Spring, Pennsylvania 19608-1681 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

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October 21, 2002

Mr. Stephen J. Curran  
Director, Financial Regulation  
Unitil Service Corp.  
6 Liberty Lane West  
Hampton, NH 03842

Dear Mr. Curran:

On behalf of Management Applications Consulting, Inc. (MAC) I would like to offer this proposal for the completion of all regulatory activities for Fitchburg Gas and Electric Company's current gas and electric rate proceedings.

In accordance with your direction, I have prepared this estimate on a fixed priced basis. MAC is prepared to provide all technical assistance relating to the completion of both rate cases including the following tasks:

1. efforts expended from October 16 to the present (not previously billed),
2. any efforts required to prepare for the Department's orders,
3. review of the Department's orders,
4. verification of the orders' calculations,
5. identification of any apparent inconsistencies and assistance with any motion for reconsideration that may be required,
6. development of revised cost of service schedules to replace Mr. Collin's original exhibits,
7. revisions to the depreciation calculations as required to comply with the Department's order.
8. revisions to the derivation of billing units as directed by the orders,
9. preparation of revised allocators for the class cost of service studies,
10. preparation of compliance class cost of service studies,
11. preparation of compliance marginal cost of service studies,
12. generating supporting documentation for the compliance filing,
13. assistance interpreting cost study results for Ms. Asbury's use in preparing base rates,
14. preparation of all schedules necessary to support costs included in the CGAC filing,
15. assistance in drafting text of compliance materials,

16. any and all out of pocket expenses, including travel, incurred in performing the tasks above and
17. any other services requested by Fitchburg relating to the completion of these rate cases.

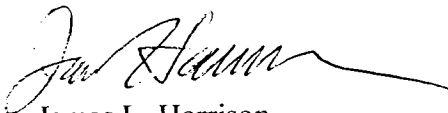
The all-in costs to perform the above tasks are as follows:

Task Description	Cost
Depreciation Services	\$ 3,700
Gas Rate Case Assistance	16,600
Electric Rate Case Assistance	16,600
<b>Total</b>	<b>\$36,900</b>

This proposal is intended to cover all remaining known and potential tasks. Since these tasks are not well defined until the DTE's orders are issued, the proposal includes a reasonable allowance for uncertainty. The costs allow for some analysis of discrepancies in the DTE's order and, possibly, the calculations underlying a motion for reconsideration. However, since such motions are very rare, we have not included the efforts to prepare the motion, nor any follow up activities such as multiple compliance filings or hearings. Should either of these rate cases require such efforts, a change of scope will be required.

We thank you for the opportunity to submit this proposal and look forward to the successful completion of these rate cases.

Very truly yours,



James L. Harrison  
Vice President

**Fitchburg Gas & Electric Company**  
**MA Rate Case Costs**  
**Overview of Known and Measurable Expenses - Temporary Help**

Robert Half Management Resources

Summary of costs for remainder of six-month contract

Summary of costs from week ending September 20, 2002 through November 13, 2002

Start date: May 13, 2002      End date: November 13, 2002

	<u>Hours</u>	<u>Rate/Hour</u>	<u>Total Costs</u>	<u>Electric at 65%</u>	<u>Gas as 35%</u>
Week ending September 20*	20.00	\$ 56.00	\$ 1,120.00	\$ 728.00	\$ 392.00
Week ending October 11	20.00	\$ 56.00	1,120.00	728.00	392.00
Week ending October 18	20.00	\$ 56.00	1,120.00	728.00	392.00
Week ending October 25	20.00	\$ 56.00	1,120.00	728.00	392.00
Week ending November 1	20.00	\$ 56.00	1,120.00	728.00	392.00
Week ending November 8	20.00	\$ 56.00	1,120.00	728.00	392.00
Week ending November 13**	8.00	\$ 56.00	448.00	291.20	156.80
			<u>\$ 7,168.00</u>	<u>\$ 4,659.20</u>	<u>\$ 2,508.80</u>

\* Invoice not yet received. Invoices for week ending September 27 and October 4 received and paid.

\*\* Excludes Holiday for November 11.

**Temporary Help (independent contractor) - Accounting Department**

Summary of costs from week ending October 11, 2002 through November 29, 2002

Start date: October 7, 2002 with six-month term / No work on MA Rate Cases after November 29, 2002

	<u>Hours</u>	<u>Rate/Hour</u>	<u>Total Costs</u>	<u>Electric at 50%</u>	<u>Gas as 50%</u>
Week ending October 11	20.00	\$ 25.00	\$ 500.00	\$ 250.00	\$ 250.00
Week ending October 18	20.00	\$ 25.00	500.00	250.00	250.00
Week ending October 25	20.00	\$ 25.00	500.00	250.00	250.00
Week ending November 1	20.00	\$ 25.00	500.00	250.00	250.00
Week ending November 8	20.00	\$ 25.00	500.00	250.00	250.00
Week ending November 15	20.00	\$ 25.00	500.00	250.00	250.00
Week ending November 22	20.00	\$ 25.00	500.00	250.00	250.00
Week ending November 29	20.00	\$ 25.00	500.00	250.00	250.00
			<u>\$ 4,000.00</u>	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>

**Temporary Help (independent contractor) - Regulatory / Finance Department**

Summary of costs for remainder of six-month contract

Summary of costs from week ending September 27, 2002 through October 25, 2002

Start date: May 24, 2002      End date: November 29, 2002 (or sooner with two weeks notice)

	<u>Hours</u>	<u>Rate/Hour</u>	<u>Total Costs</u>	<u>Electric at 65%</u>	<u>Gas as 35%</u>
Week ending September 27	54.25	\$ 45.00	\$ 2,761.88	\$ 1,795.22	\$ 966.66
Week ending October 4	71.25	\$ 45.00	\$ 3,909.38	2,541.09	1,368.28
Week ending October 11	49.00	\$ 45.00	\$ 2,407.50	1,564.88	842.63
Week ending October 18	40.50	\$ 45.00	\$ 1,833.75	1,191.94	641.81
Week ending October 25	35.00	\$ 45.00	\$ 1,575.00	1,023.75	551.25
			<u>\$ 12,487.50</u>	<u>\$ 8,116.88</u>	<u>\$ 4,370.63</u>

	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
Total Temporary Help	<u>\$ 23,655.50</u>	<u>\$ 14,776.08</u>	<u>\$ 8,879.43</u>